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# SUPER-TAX TABLES

AND

# NET INCOME TAX TABLES

Based on the Finance Act for 1914-1915.

BY

G. O. PARSONS, F.C.I.S.

*(Incorporated Accountant)*

SECRETARY TO THE INCOME TAX REFORM LEAGUE.

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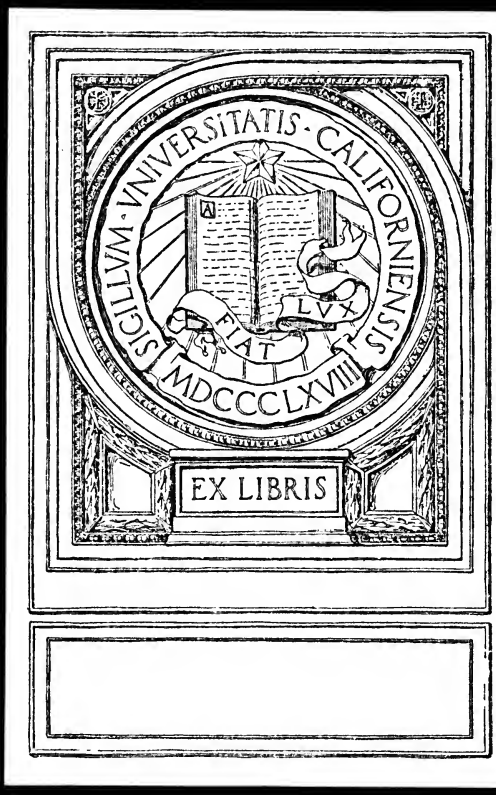
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# SUPER-TAX TABLES

AND

# NET INCOME TAX TABLES

Based on the Finance Act for 1914-1915.

Showing the total Super-Tax payable on all Incomes exceeding £3,000 per annum.

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*These Tables will be found of use to Revenue Officials, Public Accountants, Solicitors, Bankers, Insurance Officials, and others.*

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BY

G. O. PARSONS, F.C.I.S.

*(Incorporated Accountant)*

SECRETARY TO THE INCOME TAX REFORM LEAGUE.

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LONDON:
HENRY GOOD & SON, LIMITED.
1914.

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## SPECIAL PROVISIONS IN REGARD TO SUPER-TAX.

It is the duty of every person liable to Super-Tax to give notice to the Special Commissioners before the 30th September in each year.

If any person, without reasonable excuse, fails to make a Return, or give the notice required, he shall be liable to a penalty up to **£50**, and after judgment has been given for that penalty, to a further penalty of like amount for every day during default.

If any person fails to make a Return, or if the Special Commissioners are not satisfied with the Return made, they may make an assessment to Super-Tax according to their judgment.

The Special Commissioners may assess, amend, or make an additional assessment up to within three years after the expiration of the year of assessment.

The Special Commissioners may make regulations.

If any person knowingly makes any false statement for the purpose of obtaining any reduction or repayment of duty, he is liable, on summary conviction, to imprisonment up to six months with hard labour.

The Office of the Special Commissioners of Income Tax, to which all communications should be sent, is York House, Kingsway, London, W.C.

## SUPER-TAX.

By the Finance Act for the year ending 5th April, 1915, Super-Tax is to be charged on all Incomes exceeding **£3,000** per annum at the following rates:—

| | | | | | |
|---|---|---|---|---|---|
| In respect of the first £2,500 income | ... | Nil. | | | |
| ,, ,, next £500 | ,, | ... | 5d. | in the | £ |
| ,, ,, ,, £1,000 | ,, | ... | 7d. | ,, | |
| ,, ,, ,, £1,000 | ,, | ... | 9d. | ,, | |
| ,, ,, ,, £1,000 | ,, | ... | 11d. | ,, | |
| ,, ,, ,, £1,000 | ,, | ... | 1s. 1d. | ,, | |
| ,, ,, ,, £1,000 | ,, | ... | 1s. 3d. | ,, | |
| ,, ,, remainder of the Income | | | 1s. 4d. | ,, | |

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## NOTE.

The Income to be returned for Super-Tax is the *Total Gross Income* from all sources on the basis of the Statutory Income of the previous year. How to ascertain the amount of Gross Income from Net Income figures is set out on page 21, followed by Tables which will be found of great use to public Accountants and others who have to compile their clients' Super-Tax returns from sources of Net Income, such as Bank Pass Books, &c. How to compute the share of Partnership profits is set out on pages 4 and 5.

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## SUPER-TAX AND PARTNERSHIP PROFITS.

As the Income to be returned for Super-Tax is the Statutory Income of the previous year from every source of Income, it necessarily follows that, in the example given on the next page, the figures must all be presumed to relate to the year ended the 5th April immediately preceding the year to which the Super-Tax return relates. The illustration (on page 5), of the Adjustment of Income from a Partnership for a Super-Tax Return, is founded on the Memorandum No. $\frac{2}{\text{S.C.}}$—1914-15, issued by the Special Commissioners of Income Tax. It is assumed that there are three Partners, and that Interest on Capital, Salaries, and Balance of Profit are taken as set out.

G. O. PARSONS,
*Secretary to the Income Tax Reform League.*

25, Abchurch Lane,
King William Street,
London, E.C.

| | | |
|---|---|---|
| Sch. D. | Assessment on the firm... ... ... ... | £17,400 |
| | *Add back—* | |
| Sch. A. | Assessment on business premises owned and occupied by the firm ... ... ... ... | 1,200 |
| Sch. A. | Assessment on premises owned by the firm but let to others ... ... ... ... | 2,200 |
| | (NOTE.—Property let to tenants may be taken on the basis of the gross rents, less one-sixth in cases where the owners do the repairs). | |
| | Income from firm's Investments in Stocks, Loans, &c., received, less Tax, net ... ... .. ... | 190 |
| | Tax apportionable to above (say) ... ... ... | 10 |
| | | 21,000 |
| | *Deduct—* | |
| | Ground Rents, Interest, Patent Royalties, paid, less Income Tax (Net) .. ... ... £570 | |
| | Income Tax as deducted from above (say) ... 30 | |
| | | 600 |
| | Firm's Taxed Income to be apportioned ... | £20,400 |
| | Firm's Total Statutory Income for the previous year ... | £20,400 |
| | *Deduct—* | |
| | Interest on Partners' Capital ... ... ...£1,900 | |
| | Partners' Salaries ... ... ... ... ... 2,500 | |
| | | 4,400 |
| | Balance of Profits to be shared ... ... | £16,000 |

The amounts to be returned for Super-Tax for the current year will therefore be—

| | A | B | C | TOTAL. |
|---|---|---|---|---|
| Interest on Capital | 1,000 | 600 | 300 | 1,900 |
| Salaries ... ... | Nil. | 1,500 | 1,000 | 2,500 |
| Balance shared ... | ($\frac{5}{10}$) 8,000 | ($\frac{3}{10}$) 4,800 | ($\frac{2}{10}$) 3,200 | 16,000 |
| | £9,000 | £6,900 | £4,500 | |
| | | | Proof ... ... | £20,400 |

*Rates of Super-Tax on Incomes exceeding £3,000 but not exceeding £4,000.*

| | £ | | | |
|---|---|---|---|---|
| On the first | 3,000 | of the Income | ... | £10 8 4 |
| ,, next | 1,000 | ,, ,, | ... | 7d. in the £. |
| | £4,000 | | | |

## Incomes exceeding £3,000, but not exceeding £4,000.

| Income. | Super-Tax. |
|---|---|
| £ | £ s. d. |
| 3,000 | 10 8 4 |
| 3,100 | 13 6 8 |
| 3,200 | 16 5 0 |
| 3,300 | 19 3 4 |
| 3,400 | 22 1 8 |
| 3,500 | 25 0 0 |
| 3,600 | 27 18 4 |
| 3,700 | 30 16 8 |
| 3,800 | 33 15 0 |
| 3,900 | 36 13 4 |
| 4,000 | 39 11 8 |

| Super-Tax on Parts of £100 at 7d. | |
|---|---|
| £ | £ s. d. |
| 1 | 0 0 7 |
| 2 | 0 1 2 |
| 3 | 0 1 9 |
| 4 | 0 2 4 |
| 5 | 0 2 11 |
| 6 | 0 3 6 |
| 7 | 0 4 1 |
| 8 | 0 4 8 |
| 9 | 0 5 3 |
| 10 | 0 5 10 |
| 11 | 0 6 5 |
| 12 | 0 7 0 |
| 13 | 0 7 7 |
| 14 | 0 8 2 |
| 15 | 0 8 9 |
| 16 | 0 9 4 |
| 17 | 0 9 11 |
| 18 | 0 10 6 |
| 19 | 0 11 1 |

| Super-Tax on Parts of £100 at 7d. | |
|---|---|
| £ | £ s. d. |
| 20 | 0 11 8 |
| 21 | 0 12 3 |
| 22 | 0 12 10 |
| 23 | 0 13 5 |
| 24 | 0 14 0 |
| 25 | 0 14 7 |
| 26 | 0 15 2 |
| 27 | 0 15 9 |
| 28 | 0 16 4 |
| 29 | 0 16 11 |
| 30 | 0 17 6 |
| 31 | 0 18 1 |
| 32 | 0 18 8 |
| 33 | 0 19 3 |
| 34 | 0 19 10 |
| 35 | 1 0 5 |
| 36 | 1 1 0 |
| 37 | 1 1 7 |
| 38 | 1 2 2 |
| 39 | 1 2 9 |
| 40 | 1 3 4 |
| 41 | 1 3 11 |
| 42 | 1 4 6 |
| 43 | 1 5 1 |
| 44 | 1 5 8 |
| 45 | 1 6 3 |
| 46 | 1 6 10 |
| 47 | 1 7 5 |
| 48 | 1 8 0 |
| 49 | 1 8 7 |
| 50 | 1 9 2 |
| 51 | 1 9 9 |
| 52 | 1 10 4 |
| 53 | 1 10 11 |
| 54 | 1 11 6 |
| 55 | 1 12 1 |
| 56 | 1 12 8 |
| 57 | 1 13 3 |
| 58 | 1 13 10 |
| 59 | 1 14 5 |

| Super-Tax on Parts of £100 at 7d. | |
|---|---|
| £ | £ s. d. |
| 60 | 1 15 0 |
| 61 | 1 15 7 |
| 62 | 1 16 2 |
| 63 | 1 16 9 |
| 64 | 1 17 4 |
| 65 | 1 17 11 |
| 66 | 1 18 6 |
| 67 | 1 19 1 |
| 68 | 1 19 8 |
| 69 | 2 0 3 |
| 70 | 2 0 10 |
| 71 | 2 1 5 |
| 72 | 2 2 0 |
| 73 | 2 2 7 |
| 74 | 2 3 2 |
| 75 | 2 3 9 |
| 76 | 2 4 4 |
| 77 | 2 4 11 |
| 78 | 2 5 6 |
| 79 | 2 6 1 |
| 80 | 2 6 8 |
| 81 | 2 7 3 |
| 82 | 2 7 10 |
| 83 | 2 8 5 |
| 84 | 2 9 0 |
| 85 | 2 9 7 |
| 86 | 2 10 2 |
| 87 | 2 10 9 |
| 88 | 2 11 4 |
| 89 | 2 11 11 |
| 90 | 2 12 6 |
| 91 | 2 13 1 |
| 92 | 2 13 8 |
| 93 | 2 14 3 |
| 94 | 2 14 10 |
| 95 | 2 15 5 |
| 96 | 2 16 0 |
| 97 | 2 16 7 |
| 98 | 2 17 2 |
| 99 | 2 17 9 |

INCOMES £3,001 to £4,000.

INCOMES £4,001 to £5,000.

INCOMES £5,001 to £6,000.

INCOMES £6,001 to £7,000.

INCOMES £7,001 to £8,000.

INCOMES £8,001 Upwards.

INCOMES £8,001 upwards, *continued.*

Super-Tax and Income Tax.

Tax borne by NET INCOME 1s. 2d.

Tax borne by NET INCOME, 1s. 2½d.

Tax borne by NET INCOME 1s. 2¾d.

Tax borne by NET INCOME, 1s. 2¾d.

Tax borne by NET INCOME 1s. 3d.

*Rates of Super-Tax on Incomes exceeding £4,000 but not exceeding £5,000.*

| | £ | | |
|---|---|---|---|
| On the first | 4,000 | of the Income ... | £39 11 8 |
| ,, next | 1,000 | ,, ,, ... | 9d. in the £ |
| | £5,000 | | |

## Incomes exceeding £4,000, but not exceeding £5,000.

| Income. | Super-Tax. |
|---|---|
| £ | £ s. d. |
| 4,000 | 39 11 8 |
| 4,100 | 43 6 8 |
| 4,200 | 47 1 8 |
| 4,300 | 50 16 8 |
| 4,400 | 54 11 8 |
| 4,500 | 58 6 8 |
| 4,600 | 62 1 8 |
| 4,700 | 65 16 8 |
| 4,800 | 69 11 8 |
| 4,900 | 73 6 8 |
| 5,000 | 77 1 8 |

| Super Tax on Parts of £100 at 9d. | |
|---|---|
| £ | £ s. d. |
| 1 | 0 0 9 |
| 2 | 0 1 6 |
| 3 | 0 2 3 |
| 4 | 0 3 0 |
| 5 | 0 3 9 |
| 6 | 0 4 6 |
| 7 | 0 5 3 |
| 8 | 0 6 0 |
| 9 | 0 6 9 |
| 10 | 0 7 6 |
| 11 | 0 8 3 |
| 12 | 0 9 0 |
| 13 | 0 9 9 |
| 14 | 0 10 6 |
| 15 | 0 11 3 |
| 16 | 0 12 0 |
| 17 | 0 12 9 |
| 18 | 0 13 6 |
| 19 | 0 14 3 |

| Super-Tax on Parts of £100 at 9d. | |
|---|---|
| £ | £ s. d. |
| 20 | 0 15 0 |
| 21 | 0 15 9 |
| 22 | 0 16 6 |
| 23 | 0 17 3 |
| 24 | 0 18 0 |
| 25 | 0 18 9 |
| 26 | 0 19 6 |
| 27 | 1 0 3 |
| 28 | 1 1 0 |
| 29 | 1 1 9 |
| 30 | 1 2 6 |
| 31 | 1 3 3 |
| 32 | 1 4 0 |
| 33 | 1 4 9 |
| 34 | 1 5 6 |
| 35 | 1 6 3 |
| 36 | 1 7 0 |
| 37 | 1 7 9 |
| 38 | 1 8 6 |
| 39 | 1 9 3 |
| 40 | 1 10 0 |
| 41 | 1 10 9 |
| 42 | 1 11 6 |
| 43 | 1 12 3 |
| 44 | 1 13 0 |
| 45 | 1 13 9 |
| 46 | 1 14 6 |
| 47 | 1 15 3 |
| 48 | 1 16 0 |
| 49 | 1 16 9 |
| 50 | 1 17 6 |
| 51 | 1 18 3 |
| 52 | 1 19 0 |
| 53 | 1 19 9 |
| 54 | 2 0 6 |
| 55 | 2 1 3 |
| 56 | 2 2 0 |
| 57 | 2 2 9 |
| 58 | 2 3 6 |
| 59 | 2 4 3 |

| Super-Tax on Parts of £100 at 9d. | |
|---|---|
| £ | £ s. d. |
| 60 | 2 5 0 |
| 61 | 2 5 9 |
| 62 | 2 6 6 |
| 63 | 2 7 3 |
| 64 | 2 8 0 |
| 65 | 2 8 9 |
| 66 | 2 9 6 |
| 67 | 2 10 3 |
| 68 | 2 11 0 |
| 69 | 2 11 9 |
| 70 | 2 12 6 |
| 71 | 2 13 3 |
| 72 | 2 14 0 |
| 73 | 2 14 9 |
| 74 | 2 15 6 |
| 75 | 2 16 3 |
| 76 | 2 17 0 |
| 77 | 2 17 9 |
| 78 | 2 18 6 |
| 79 | 2 19 3 |
| 80 | 3 0 0 |
| 81 | 3 0 9 |
| 82 | 3 1 6 |
| 83 | 3 2 3 |
| 84 | 3 3 0 |
| 85 | 3 3 9 |
| 86 | 3 4 6 |
| 87 | 3 5 3 |
| 88 | 3 6 0 |
| 89 | 3 6 9 |
| 90 | 3 7 6 |
| 91 | 3 8 3 |
| 92 | 3 9 0 |
| 93 | 3 9 9 |
| 94 | 3 10 6 |
| 95 | 3 11 3 |
| 96 | 3 12 0 |
| 97 | 3 12 9 |
| 98 | 3 13 6 |
| 99 | 3 14 3 |

INCOMES £4,001 to £5,000.

INCOMES £5,001 to £6,000.

INCOMES £6,001 to £7,000.

INCOMES £7,001 to £8,000.

INCOMES £8,001 Upwards.

INCOMES £8,001 upwards, *continued.*

Super-Tax and Income Tax.

Tax borne by NET INCOME 1s. 2d.

Tax borne by NET INCOME, 1s. 2½d.

Tax borne by NET INCOME 1s. 2¾d.

Tax borne by NET INCOME, 1s. 2¾d.

Tax borne by NET INCOME 1s. 3d.

*Rates of Super-Tax on Incomes exceeding £5,000 but not exceeding £6,000.*

| | £ | | |
|---|---|---|---|
| On the first | 5,000 | of the Income ... | £77 1 8 |
| ,, next | 1,000 | ,, ,, ... | 11d. in the £. |
| | £6,000 | | |

## Incomes exceeding £5,000, but not exceeding £6,000.

| Income. | Super Tax. |
|---|---|
| £ | £ s. d. |
| 5,000 | 77 1 8 |
| 5,100 | 81 13 4 |
| 5,200 | 86 5 0 |
| 5,300 | 90 16 8 |
| 5,400 | 95 8 4 |
| 5,500 | 100 0 0 |
| 5,600 | 104 11 8 |
| 5,700 | 109 3 4 |
| 5,800 | 113 15 0 |
| 5,900 | 118 6 8 |
| 6,000 | 122 18 4 |

| Super-Tax on Parts of £100 at 11d. | |
|---|---|
| £ | £ s. d. |
| 1 | 0 0 11 |
| 2 | 0 1 10 |
| 3 | 0 2 9 |
| 4 | 0 3 8 |
| 5 | 0 4 7 |
| 6 | 0 5 6 |
| 7 | 0 6 5 |
| 8 | 0 7 4 |
| 9 | 0 8 3 |
| 10 | 0 9 2 |
| 11 | 0 10 1 |
| 12 | 0 11 0 |
| 13 | 0 11 11 |
| 14 | 0 12 10 |
| 15 | 0 13 9 |
| 16 | 0 14 8 |
| 17 | 0 15 7 |
| 18 | 0 16 6 |
| 19 | 0 17 5 |

| Super-Tax on Parts of £100 at 11d. | |
|---|---|
| £ | £ s. d. |
| 20 | 0 18 4 |
| 21 | 0 19 3 |
| 22 | 1 0 2 |
| 23 | 1 1 1 |
| 24 | 1 2 0 |
| 25 | 1 2 11 |
| 26 | 1 3 10 |
| 27 | 1 4 9 |
| 28 | 1 5 8 |
| 29 | 1 6 7 |
| 30 | 1 7 6 |
| 31 | 1 8 5 |
| 32 | 1 9 4 |
| 33 | 1 10 3 |
| 34 | 1 11 2 |
| 35 | 1 12 1 |
| 36 | 1 13 0 |
| 37 | 1 13 11 |
| 38 | 1 14 10 |
| 39 | 1 15 9 |
| 40 | 1 16 8 |
| 41 | 1 17 7 |
| 42 | 1 18 6 |
| 43 | 1 19 5 |
| 44 | 2 0 4 |
| 45 | 2 1 3 |
| 46 | 2 2 2 |
| 47 | 2 3 1 |
| 48 | 2 4 0 |
| 49 | 2 4 11 |
| 50 | 2 5 10 |
| 51 | 2 6 9 |
| 52 | 2 7 8 |
| 53 | 2 8 7 |
| 54 | 2 9 6 |
| 55 | 2 10 5 |
| 56 | 2 11 4 |
| 57 | 2 12 3 |
| 58 | 2 13 2 |
| 59 | 2 14 1 |

| Super Tax on Parts of £100 at 11d. | |
|---|---|
| £ | £ s. d. |
| 60 | 2 15 0 |
| 61 | 2 15 11 |
| 62 | 2 16 10 |
| 63 | 2 17 9 |
| 64 | 2 18 8 |
| 65 | 2 19 7 |
| 66 | 3 0 6 |
| 67 | 3 1 5 |
| 68 | 3 2 4 |
| 69 | 3 3 3 |
| 70 | 3 4 2 |
| 71 | 3 5 1 |
| 72 | 3 6 0 |
| 73 | 3 6 11 |
| 74 | 3 7 10 |
| 75 | 3 8 9 |
| 76 | 3 9 8 |
| 77 | 3 10 7 |
| 78 | 3 11 6 |
| 79 | 3 12 5 |
| 80 | 3 13 4 |
| 81 | 3 14 3 |
| 82 | 3 15 2 |
| 83 | 3 16 1 |
| 84 | 3 17 0 |
| 85 | 3 17 11 |
| 86 | 3 18 10 |
| 87 | 3 19 9 |
| 88 | 4 0 8 |
| 89 | 4 1 7 |
| 90 | 4 2 6 |
| 91 | 4 3 5 |
| 92 | 4 4 4 |
| 93 | 4 5 3 |
| 94 | 4 6 2 |
| 95 | 4 7 1 |
| 96 | 4 8 0 |
| 97 | 4 8 11 |
| 98 | 4 9 10 |
| 99 | 4 10 9 |

INCOMES £5,001 to £6,000.

INCOMES £6,001 to £7,000.

INCOMES £7,001 to £8,000.

INCOMES £8,001 Upwards.

INCOMES £8,001 upwards, *continued.*

Super-Tax and Income Tax.

Tax borne by NET INCOME 1s. 2d.

Tax borne by NET INCOME, 1s. 2¼d.

Tax borne by NET INCOME 1s. 2½d.

Tax borne by NET INCOME, 1s. 2¾d.

Tax borne by NET INCOME 1s. 3d.

*Rates of Super-Tax on Incomes exceeding £6,000 but not exceeding £7,000.*

| | £ | | |
|---|---|---|---|
| On the first | 6,000 | of the Income ... | £122 18 4 |
| ,, next | 1,000 | ,, ,, ... | 1s. 1d. in the £. |
| | £7,000 | . | |

## Incomes exceeding £6,000, but not exceeding £7,000.

| Income. | Super Tax. |
|---|---|
| £ | £ s. d. |
| 6,000 | ...122 18 4 |
| 6,100 | ...128 6 8 |
| 6,200 | ...133 15 0 |
| 6,300 | ...139 3 4 |
| 6,400 | ...144 11 8 |
| 6,500 | ...150 0 0 |
| 6,600 | ...155 8 4 |
| 6,700 | ...160 16 8 |
| 6,800 | ...166 5 0 |
| 6,900 | ...171 13 4 |
| 7,000 | ...177 1 8 |

| Super-Tax on Parts of £100 at 1s. 1d. | | | |
|---|---|---|---|
| £ | £ | s. | d. |
| 1 | ... 0 | 1 | 1 |
| 2 | ... 0 | 2 | 2 |
| 3 | ... 0 | 3 | 3 |
| 4 | ... 0 | 4 | 4 |
| 5 | ... 0 | 5 | 5 |
| 6 | ... 0 | 6 | 6 |
| 7 | ... 0 | 7 | 7 |
| 8 | ... 0 | 8 | 8 |
| 9 | ... 0 | 9 | 9 |
| 10 | ... 0 | 10 | 10 |
| 11 | ... 0 | 11 | 11 |
| 12 | ... 0 | 13 | 0 |
| 13 | ... 0 | 14 | 1 |
| 14 | ... 0 | 15 | 2 |
| 15 | ... 0 | 16 | 3 |
| 16 | ... 0 | 17 | 4 |
| 17 | ... 0 | 18 | 5 |
| 18 | ... 0 | 19 | 6 |
| 19 | ... 1 | 0 | 7 |

| Super-Tax on Parts of £100 at 1s. 1d. | | | |
|---|---|---|---|
| £ | £ | s. | d. |
| 20 | ... 1 | 1 | 8 |
| 21 | ... 1 | 2 | 9 |
| 22 | ... 1 | 3 | 10 |
| 23 | ... 1 | 4 | 11 |
| 24 | ... 1 | 6 | 0 |
| 25 | ... 1 | 7 | 1 |
| 26 | ... 1 | 8 | 2 |
| 27 | ... 1 | 9 | 3 |
| 28 | ... 1 | 10 | 4 |
| 29 | ... 1 | 11 | 5 |
| 30 | ... 1 | 12 | 6 |
| 31 | ... 1 | 13 | 7 |
| 32 | ... 1 | 14 | 8 |
| 33 | ... 1 | 15 | 9 |
| 34 | ... 1 | 16 | 10 |
| 35 | ... 1 | 17 | 11 |
| 36 | ... 1 | 19 | 0 |
| 37 | ... 2 | 0 | 1 |
| 38 | ... 2 | 1 | 2 |
| 39 | ... 2 | 2 | 3 |
| 40 | ... 2 | 3 | 4 |
| 41 | ... 2 | 4 | 5 |
| 42 | ... 2 | 5 | 6 |
| 43 | ... 2 | 6 | 7 |
| 44 | ... 2 | 7 | 8 |
| 45 | ... 2 | 8 | 9 |
| 46 | ... 2 | 9 | 10 |
| 47 | ... 2 | 10 | 11 |
| 48 | ... 2 | 12 | 0 |
| 49 | ... 2 | 13 | 1 |
| 50 | ... 2 | 14 | 2 |
| 51 | ... 2 | 15 | 3 |
| 52 | ... 2 | 16 | 4 |
| 53 | ... 2 | 17 | 5 |
| 54 | ... 2 | 18 | 6 |
| 55 | ... 2 | 19 | 7 |
| 56 | ... 3 | 0 | 8 |
| 57 | ... 3 | 1 | 9 |
| 58 | ... 3 | 2 | 10 |
| 59 | ... 3 | 3 | 11 |

| Super-Tax on Parts of £100 at 1s. 1d. | | | |
|---|---|---|---|
| £ | £ | s. | d. |
| 60 | ... 3 | 5 | 0 |
| 61 | ... 3 | 6 | 1 |
| 62 | ... 3 | 7 | 2 |
| 63 | ... 3 | 8 | 3 |
| 64 | ... 3 | 9 | 4 |
| 65 | ... 3 | 10 | 5 |
| 66 | ... 3 | 11 | 6 |
| 67 | ... 3 | 12 | 7 |
| 68 | ... 3 | 13 | 8 |
| 69 | ... 3 | 14 | 9 |
| 70 | ... 3 | 15 | 10 |
| 71 | ... 3 | 16 | 11 |
| 72 | ... 3 | 18 | 0 |
| 73 | ... 3 | 19 | 1 |
| 74 | ... 4 | 0 | 2 |
| 75 | ... 4 | 1 | 3 |
| 76 | ... 4 | 2 | 4 |
| 77 | ... 4 | 3 | 5 |
| 78 | ... 4 | 4 | 6 |
| 79 | ... 4 | 5 | 7 |
| 80 | ... 4 | 6 | 8 |
| 81 | ... 4 | 7 | 9 |
| 82 | ... 4 | 8 | 10 |
| 83 | ... 4 | 9 | 11 |
| 84 | ... 4 | 11 | 0 |
| 85 | ... 4 | 12 | 1 |
| 86 | ... 4 | 13 | 2 |
| 87 | ... 4 | 14 | 3 |
| 88 | ... 4 | 15 | 4 |
| 89 | ... 4 | 16 | 5 |
| 90 | ... 4 | 17 | 6 |
| 91 | ... 4 | 18 | 7 |
| 92 | ... 4 | 19 | 8 |
| 93 | ... 5 | 0 | 9 |
| 94 | ... 5 | 1 | 10 |
| 95 | ... 5 | 2 | 11 |
| 96 | ... 5 | 4 | 0 |
| 97 | ... 5 | 5 | 1 |
| 98 | ... 5 | 6 | 2 |
| 99 | ... 5 | 7 | 3 |

*Rates of Super-Tax on Incomes exceeding £7,000 but not exceeding £8,000.*

| | £ | | |
|---|---|---|---|
| On the first | 7,000 | of the Income ... | £177 1 8 |
| ,, next | 1,000 | ,, ,, ... | 1s. 3d. in the £. |
| | £8,000 | | |

## Incomes exceeding £7,000, but not exceeding £8,000.

| Income. | Super-Tax. |
|---|---|
| £ | £ s. d. |
| 7,000 | ...177 1 8 |
| 7,100 | . 183 6 8 |
| 7,200 | ...189 11 8 |
| 7,300 | ...195 16 8 |
| 7,400 | ...202 1 8 |
| 7,500 | ...208 6 8 |
| 7,600 | ...214 11 8 |
| 7,700 | ...220 16 8 |
| 7,800 | ...227 1 8 |
| 7,900 | ...233 6 8 |
| 8,000 | ...239 11 8 |

| Super-Tax on Parts of £100 at 1s. 3d. | | |
|---|---|---|
| £ | £ s. d. | |
| 1 | ... 0 1 3 | |
| 2 | ... 0 2 6 | |
| 3 | ... 0 3 9 | |
| 4 | ... 0 5 0 | |
| 5 | ... 0 6 3 | |
| 6 | ... 0 7 6 | |
| 7 | ... 0 8 9 | |
| 8 | ... 0 10 0 | |
| 9 | ... 0 11 3 | |
| 10 | ... 0 12 6 | |
| 11 | ... 0 13 9 | |
| 12 | ... 0 15 0 | |
| 13 | ... 0 16 3 | |
| 14 | ... 0 17 6 | |
| 15 | ... 0 18 9 | |
| 16 | ... 1 0 0 | |
| 17 | ... 1 1 3 | |
| 18 | ... 1 2 6 | |
| 19 | ... 1 3 9 | |

| Super-Tax on Parts of £100 at 1s. 3d. | | |
|---|---|---|
| £ | £ s. d. | |
| 20 | ... 1 5 0 | |
| 21 | ... 1 6 3 | |
| 22 | ... 1 7 6 | |
| 23 | ... 1 8 9 | |
| 24 | ... 1 10 0 | |
| 25 | ... 1 11 3 | |
| 26 | ... 1 12 6 | |
| 27 | ... 1 13 9 | |
| 28 | ... 1 15 0 | |
| 29 | ... 1 16 3 | |
| 30 | ... 1 17 6 | |
| 31 | ... 1 18 9 | |
| 32 | ... 2 0 0 | |
| 33 | ... 2 1 3 | |
| 34 | ... 2 2 6 | |
| 35 | ... 2 3 9 | |
| 36 | ... 2 5 0 | |
| 37 | ... 2 6 3 | |
| 38 | ... 2 7 6 | |
| 39 | ... 2 8 9 | |
| 40 | ... 2 10 0 | |
| 41 | ... 2 11 3 | |
| 42 | ... 2 12 6 | |
| 43 | ... 2 13 9 | |
| 44 | ... 2 15 0 | |
| 45 | ... 2 16 3 | |
| 46 | ... 2 17 6 | |
| 47 | ... 2 18 9 | |
| 48 | ... 3 0 0 | |
| 49 | ... 3 1 3 | |
| 50 | ... 3 2 6 | |
| 51 | ... 3 3 9 | |
| 52 | ... 3 5 0 | |
| 53 | ... 3 6 3 | |
| 54 | ... 3 7 6 | |
| 55 | ... 3 8 9 | |
| 56 | ... 3 10 0 | |
| 57 | ... 3 11 3 | |
| 58 | ... 3 12 6 | |
| 59 | ... 3 13 9 | |

| Super-Tax on Parts of £100 at 1s. 3d. | | |
|---|---|---|
| £ | £ s. d. | |
| 60 | ... 3 15 0 | |
| 61 | ... 3 16 3 | |
| 62 | .. 3 17 6 | |
| 63 | ... 3 18 9 | |
| 64 | ... 4 0 0 | |
| 65 | .. 4 1 3 | |
| 66 | ... 4 2 6 | |
| 67 | ... 4 3 9 | |
| 68 | ... 4 5 0 | |
| 69 | ... 4 6 3 | |
| 70 | ... 4 7 6 | |
| 71 | ... 4 8 9 | |
| 72 | ... 4 10 0 | |
| 73 | ... 4 11 3 | |
| 74 | ... 4 12 6 | |
| 75 | ... 4 13 9 | |
| 76 | ... 4 15 0 | |
| 77 | ... 4 16 3 | |
| 78 | ... 4 17 6 | |
| 79 | ... 4 18 9 | |
| 80 | ... 5 0 0 | |
| 81 | ... 5 1 3 | |
| 82 | ... 5 2 6 | |
| 83 | ... 5 3 9 | |
| 84 | ... 5 5 0 | |
| 85 | ... 5 6 3 | |
| 86 | ... 5 7 6 | |
| 87 | ... 5 8 9 | |
| 88 | ... 5 10 0 | |
| 89 | ... 5 11 3 | |
| 90 | ... 5 12 6 | |
| 91 | ... 5 13 9 | |
| 92 | ... 5 15 0 | |
| 93 | ... 5 16 3 | |
| 94 | ... 5 17 6 | |
| 95 | ... 5 18 9 | |
| 96 | ... 6 0 0 | |
| 97 | ... 6 1 3 | |
| 98 | ... 6 2 6 | |
| 99 | ... 6 3 9 | |

INCOMES £7,001 to £8,000.

INCOMES £8,001 Upwards.

INCOMES £8,001 upwards, *continued*.

Super-Tax and Income Tax.

Tax borne by NET INCOME 1s. 2d.

Tax borne by NET INCOME, 1s. 2½d.

Tax borne by NET INCOME 1s. 2½d.

Tax borne by NET INCOME, 1s. 2⅝d.

Tax borne by NET INCOME 1s. 3d.

*Rates of Super-Tax on Incomes exceeding £8,000.*

| | | | | |
|---|---|---|---|---|
| On the first £8,000 of the Income | | | ... | £239 11 8 |
| ,, | remainder | ,, | ,, | ... 1s. 4d. in the £. |

## Incomes exceeding £8,000.

Incomes £8,000 to £14,900, Rising in steps of £100.

| Income. | Super-Tax. | Income. | Super-Tax. |
|---|---|---|---|
| £ | £ s. d. | £ | £ s. d. |
| **8,000** | 239 11 8 | **11,600** | 479 11 8 |
| 8,100 | 246 5 0 | **11,700** | 486 5 0 |
| 8,200 | 252 18 4 | 11,800 | 492 18 4 |
| 8,300 | 259 11 8 | 11,900 | 499 11 8 |
| 8,400 | 266 5 0 | **12,000** | 506 5 0 |
| 8,500 | 272 18 4 | 12,100 | 512 18 4 |
| 8,600 | 279 11 8 | 12,200 | 519 11 8 |
| 8,700 | 286 5 0 | 12,300 | 526 5 0 |
| 8,800 | 292 18 4 | 12,400 | 532 18 4 |
| 8,900 | 299 11 8 | 12,500 | 539 11 8 |
| **9,000** | 306 5 0 | 12,600 | 546 5 0 |
| 9,100 | 312 18 4 | 12,700 | 552 18 4 |
| 9,200 | 319 11 8 | 12,800 | 559 11 8 |
| 9,300 | 326 5 0 | 12,900 | 566 5 0 |
| 9,400 | 332 18 4 | **13,000** | 572 18 4 |
| 9,500 | 339 11 8 | 13,100 | 579 11 8 |
| 9,600 | 346 5 0 | 13,200 | 586 5 0 |
| 9,700 | 352 18 4 | 13,300 | 592 18 4 |
| 9,800 | 359 11 8 | 13,400 | 599 11 8 |
| 9,900 | 366 5 0 | 13,500 | 606 5 0 |
| **10,000** | 372 18 4 | 13,600 | 612 18 4 |
| 10,100 | 379 11 8 | 13,700 | 619 11 8 |
| 10,200 | 386 5 0 | 13,800 | 626 5 0 |
| 10,300 | 392 18 4 | 13,900 | 632 18 4 |
| 10,400 | 399 11 8 | **14,000** | 639 11 8 |
| 10,500 | 406 5 0 | 14,100 | 646 5 0 |
| 10,600 | 412 18 4 | 14,200 | 652 18 4 |
| 10,700 | 419 11 8 | 14,300 | 659 11 8 |
| 10,800 | 426 5 0 | 14,400 | 666 5 0 |
| 10,900 | 432 18 4 | 14,500 | 672 18 4 |
| **11,000** | 439 11 8 | 14,600 | 679 11 8 |
| 11,100 | 446 5 0 | 14,700 | 686 5 0 |
| 11,200 | 452 18 4 | 14,800 | 692 18 4 |
| 11,300 | 459 11 8 | 14,900 | 699 11 8 |
| 11,400 | 466 5 0 | | |
| 11,500 | 472 18 4 | | |

For parts of £100, *see* next page.

Incomes £15,000 to £29,000, Rising in steps of £1,000.

| Income. | Super-Tax. |
|---|---|
| £ | £ s. d. |
| **15,000** | 706 5 0 |
| 16,000 | 772 18 4 |
| 17,000 | 839 11 8 |
| 18,000 | 906 5 0 |
| 19,000 | 972 18 4 |
| 20,000 | 1,039 11 8 |
| 21,000 | 1,106 5 0 |
| 22,000 | 1,172 18 4 |
| 23,000 | 1,239 11 8 |
| 24,000 | 1,306 5 0 |
| 25,000 | 1,372 18 4 |
| 26,000 | 1,439 11 8 |
| 27,000 | 1,506 5 0 |
| 28,000 | 1,572 18 4 |
| 29,000 | 1,639 11 8 |

Incomes £30,000 to £150,000, Rising in steps of £10,000.

| £ | £ s. d. |
|---|---|
| 30,000 | 1,706 5 0 |
| 40,000 | 2,372 18 4 |
| 50,000 | 3,039 11 8 |
| 60,000 | 3,706 5 0 |
| 70,000 | 4,372 18 4 |
| 80,000 | 5,039 11 8 |
| 90,000 | 5,706 5 0 |
| 100,000 | 6,372 18 4 |
| 110,000 | 7,039 11 8 |
| 120,000 | 7,706 5 0 |
| 130,000 | 8,372 18 4 |
| 140,000 | 9,039 11 8 |
| 150,000 | 9,706 5 0 |

N.B.—For parts of £100, £1,000, and £10,000, *see* next page.

N.B. — For parts of £100 and £1,000 *see* next page.

INCOMES £8,001 Upwards.

INCOMES £8,001 upwards, *continued*.

Super-Tax and Income Tax.

Tax borne by NET INCOME 1s. 2d.

Tax borne by NET INCOME, 1s. 2¼d.

Tax borne by NET INCOME 1s. 2½d.

Tax borne by NET INCOME, 1s. 2¾d.

Tax borne by NET INCOME 1s. 3d.

## IMPORTANT NOTE.

Owing to the gradation of the Super-Tax, the amount of the tax cannot be ascertained by the multiplication of any factor in these Tables which will make up the Total Income, and, therefore, it must be borne in mind that the addition of two or more sums of a like amount is equivalent to multiplication.

## Incomes exceeding £8,000—*continued.*

| Super-Tax on Parts of £10,000 at 1s. 4d. in the £. | | | |
|---|---|---|---|
| £ | £ | s. | d. |
| 1,000 ... | 66 | 13 | 4 |
| 2,000 ... | 133 | 6 | 8 |
| 3,000 ... | 200 | 0 | 0 |
| 4,000 ... | 266 | 13 | 4 |
| 5,000 ... | 333 | 6 | 8 |
| 6,000 ... | 400 | 0 | 0 |
| 7,000 ... | 466 | 13 | 4 |
| 8,000 ... | 533 | 6 | 8 |
| 9,000 ... | 600 | 0 | 0 |

| Super-Tax on Parts of £1,000 at 1s. 4d. in the £. | | | |
|---|---|---|---|
| £ | £ | s. | d. |
| 100 ... | 6 | 13 | 4 |
| 200 ... | 13 | 6 | 8 |
| 300 ... | 20 | 0 | 0 |
| 400 ... | 26 | 13 | 4 |
| 500 ... | 33 | 6 | 8 |
| 600 ... | 40 | 0 | 0 |
| 700 ... | 46 | 13 | 4 |
| 800 ... | 53 | 6 | 8 |
| 900 ... | 60 | 0 | 0 |

| Super-Tax on Parts of £100 at 1s. 4d. in the £. | | | |
|---|---|---|---|
| £ | £ | s. | d. |
| 1 ... | 0 | 1 | 4 |
| 2 ... | 0 | 2 | 8 |
| 3 ... | 0 | 4 | 0 |
| 4 ... | 0 | 5 | 4 |
| 5 ... | 0 | 6 | 8 |
| 6 ... | 0 | 8 | 0 |
| 7 ... | 0 | 9 | 4 |
| 8 ... | 0 | 10 | 8 |
| 9 ... | 0 | 12 | 0 |
| 10 ... | 0 | 13 | 4 |
| 11 ... | 0 | 14 | 8 |
| 12 ... | 0 | 16 | 0 |
| 13 ... | 0 | 17 | 4 |
| 14 ... | 0 | 18 | 8 |
| 15 ... | 1 | 0 | 0 |

| Super Tax on Parts of £100 at 1s. 4d. in the £. | | | |
|---|---|---|---|
| £ | £ | s. | d. |
| 16 ... | 1 | 1 | 4 |
| 17 ... | 1 | 2 | 8 |
| 18 ... | 1 | 4 | 0 |
| 19 ... | 1 | 5 | 4 |
| 20 ... | 1 | 6 | 8 |
| 21 ... | 1 | 8 | 0 |
| 22 ... | 1 | 9 | 4 |
| 23 ... | 1 | 10 | 8 |
| 24 ... | 1 | 12 | 0 |
| 25 ... | 1 | 13 | 4 |
| 26 ... | 1 | 14 | 8 |
| 27 ... | 1 | 16 | 0 |
| 28 ... | 1 | 17 | 4 |
| 29 ... | 1 | 18 | 8 |
| 30 ... | 2 | 0 | 0 |
| 31 ... | 2 | 1 | 4 |
| 32 ... | 2 | 2 | 8 |
| 33 ... | 2 | 4 | 0 |
| 34 ... | 2 | 5 | 4 |
| 35 ... | 2 | 6 | 8 |
| 36 ... | 2 | 8 | 0 |
| 37 ... | 2 | 9 | 4 |
| 38 ... | 2 | 10 | 8 |
| 39 ... | 2 | 12 | 0 |
| 40 ... | 2 | 13 | 4 |
| 41 ... | 2 | 14 | 8 |
| 42 ... | 2 | 16 | 0 |
| 43 ... | 2 | 17 | 4 |
| 44 ... | 2 | 18 | 8 |
| 45 ... | 3 | 0 | 0 |
| 46 ... | 3 | 1 | 4 |
| 47 ... | 3 | 2 | 8 |
| 48 ... | 3 | 4 | 0 |
| 49 ... | 3 | 5 | 4 |
| 50 ... | 3 | 6 | 8 |
| 51 ... | 3 | 8 | 0 |
| 52 ... | 3 | 9 | 4 |
| 53 ... | 3 | 10 | 8 |
| 54 ... | 3 | 12 | 0 |
| 55 ... | 3 | 13 | 4 |
| 56 ... | 3 | 14 | 8 |
| 57 ... | 3 | 16 | 0 |

| Super Tax on Parts of £100 at 1s. 4d. in the £. | | | |
|---|---|---|---|
| £ | £ | s. | d. |
| 58 ... | 3 | 17 | 4 |
| 59 ... | 3 | 18 | 8 |
| 60 ... | 4 | 0 | 0 |
| 61 ... | 4 | 1 | 4 |
| 62 ... | 4 | 2 | 8 |
| 63 ... | 4 | 4 | 0 |
| 64 ... | 4 | 5 | 4 |
| 65 ... | 4 | 6 | 8 |
| 66 ... | 4 | 8 | 0 |
| 67 ... | 4 | 9 | 4 |
| 68 ... | 4 | 10 | 8 |
| 69 ... | 4 | 12 | 0 |
| 70 ... | 4 | 13 | 4 |
| 71 ... | 4 | 14 | 8 |
| 72 ... | 4 | 16 | 0 |
| 73 ... | 4 | 17 | 4 |
| 74 ... | 4 | 18 | 8 |
| 75 ... | 5 | 0 | 0 |
| 76 ... | 5 | 1 | 4 |
| 77 ... | 5 | 2 | 8 |
| 78 ... | 5 | 4 | 0 |
| 79 ... | 5 | 5 | 4 |
| 80 ... | 5 | 6 | 8 |
| 81 ... | 5 | 8 | 0 |
| 82 ... | 5 | 9 | 4 |
| 83 ... | 5 | 10 | 8 |
| 84 ... | 5 | 12 | 0 |
| 85 ... | 5 | 13 | 4 |
| 86 ... | 5 | 14 | 8 |
| 87 ... | 5 | 16 | 0 |
| 88 ... | 5 | 17 | 4 |
| 89 ... | 5 | 18 | 8 |
| 90 ... | 6 | 0 | 0 |
| 91 ... | 6 | 1 | 4 |
| 92 ... | 6 | 2 | 8 |
| 93 ... | 6 | 4 | 0 |
| 94 ... | 6 | 5 | 4 |
| 95 ... | 6 | 6 | 8 |
| 96 ... | 6 | 8 | 0 |
| 97 ... | 6 | 9 | 4 |
| 98 ... | 6 | 10 | 8 |
| 99 ... | 6 | 12 | 0 |

It is most important to observe that the Super-Tax chargeable on Income cannot be ascertained by multiplying any factor making up the Income.

INCOMES £8,001 upwards, *continued.*

Super-Tax and Income Tax.

Tax borne by NET INCOME 1s. 2d.

Tax borne by NET INCOME, 1s. 2¼d.

Tax borne by NET INCOME 1s. 2½d.

Tax borne by NET INCOME, 1s. 2¾d.

Tax borne by NET INCOME 1s. 3d.

**The Super and Income Taxes for the year ending 5th April, 1915, combined, are as under :–**

| | £ | | £ | | £ | £ s. d. | s. d. | |
|---|---|---|---|---|---|---|---|---|
| Incomes exceeding | 3,000 | but not exceeding | 4,000, | on the first | 3,000 | pay 197 18 4 | and 1 10 | in the £ on the remainder of the Income |
| ,, ,, | 4,000 | ,, ,, | 5,000, | ,, | 4,000 | ,, 289 11 8 | ,, 2 0 | ,, ,, ,, |
| ,, ,, | 5,000 | ,, ,, | 6,000, | ,, | 5,000 | ,, 389 11 8 | ,, 2 2 | ,, ,, ,, |
| ,, ,, | 6,000 | ,, ,, | 7,000, | ,, | 6,000 | ,, 497 18 4 | ,, 2 4 | ,, ,, ,, |
| ,, ,, | 7,000 | ,, ,, | 8,000, | ,, | 7,000 | ,, 614 11 8 | ,, 2 6 | ,, ,, ,, |

,, ,, 8,000, on the first 8,000 pay £739 11s. 8d. and 2s. 7d. in the £ on the remainder of the Income.

## TOTAL GROSS INCOME.

In view of the extended gradation of the Income Tax and Super-Tax, the question of a correct return of Total Gross Income is of the greatest importance, in order that the taxpayer may be placed in his correct category for taxation, and, conversely, the figure of Gross Income is equally essential in all claims for Relief, Abatement, or other allowances.

In the cases of Interest, Annuities, Dividends, &c., where the income has been taxed at the source, the amount of the Income Tax borne by the taxpayer must be added to the Net Income received. The Income Tax to be added back is, therefore, the amount of the tax on the Gross Income.

Tables for ascertaining the Income Tax borne by *Net* Income at rates from 1s. 2d. to 1s. 3d. in the £ are given in the following pages, and a simple rule for calculating the sum to be added to *Net* Income in order to arrive at *Gross* Income is as under:—

Express the rate of Income Tax as the fraction of one pound. Subtract the numerator of such fraction from the denominator. The figure thus obtained is the denominator of the new fraction. The same numerator is retained. Thus:—

| Rate of Income Tax. | As a fraction of GROSS Income. | As a fraction of NET Income. |
|---|---|---|
| 9d. in the £ ... | $\frac{9}{240}$ or $\frac{3}{80}$ ... | $\frac{9}{231}$ or $\frac{3}{77}$ |
| 10½d. ,, ... | $\frac{21}{480}$ or $\frac{7}{160}$ ... | $\frac{21}{459}$ or $\frac{7}{153}$ |
| 1s. 0d. ,, ... | $\frac{12}{240}$ or $\frac{1}{20}$ ... | $\frac{12}{228}$ or $\frac{1}{19}$ |
| 1s. 2d. ,, ... | $\frac{14}{240}$ or $\frac{7}{120}$ ... | $\frac{14}{226}$ or $\frac{7}{113}$ |
| 1s. 3d. ,, ... | $\frac{15}{240}$ or $\frac{1}{16}$ ... | $\frac{15}{225}$ or $\frac{1}{15}$ |

N.B.—Income received "free of Income Tax" is always Net Income, which must be converted into Gross Income for Super-Tax returns and Income Tax claims. This rule applies to cases of Salaries, Directors' Fees, or other emoluments received "free of Income Tax."

Super-Tax and Income Tax.

Tax borne by NET INCOME 1s. 2d.

Tax borne by NET INCOME, 1s. 2½d.

Tax borne by NET INCOME 1s. 2¾d.

Tax borne by NET INCOME, 1s. 2¾d.

Tax borne by NET INCOME 1s. 3d.

## Parts of £1 at 1s. 2d.

| Net Income. | | | | | Income Tax. | | |
|---|---|---|---|---|---|---|---|
| s. | d. | | s. | d. | | s. | d. |
| 0 | 1 | to | 1 | 4 | ... | 0 | 0 |
| 1 | 5 | ,, | 2 | 8 | ... | 0 | 1 |
| 2 | 9 | ,, | 4 | 0 | ... | 0 | 2 |
| 4 | 1 | ,, | 5 | 4 | ... | 0 | 3 |
| 5 | 5 | ,, | 6 | 8 | ... | 0 | 4 |
| 6 | 9 | ,, | 8 | 0 | ... | 0 | 5 |
| 8 | 1 | ,, | 9 | 4 | ... | 0 | 6 |
| 9 | 5 | ,, | 10 | 8 | ... | 0 | 7 |
| 10 | 9 | ,, | 12 | 0 | ... | 0 | 8 |
| 12 | 1 | ,, | 13 | 4 | ... | 0 | 9 |
| 13 | 5 | ,, | 14 | 8 | ... | 0 | 10 |
| 14 | 9 | ,, | 16 | 1 | ... | 0 | 11 |
| 16 | 2 | ,, | 17 | 5 | ... | 1 | 0 |
| 17 | 6 | ,, | 18 | 9 | ... | 1 | 1 |
| 18 | 10 | ,, | 19 | 11 | ... | 1 | 2 |

## Income Tax borne by Net Income with Tax at 1s. 2d. in the £.

| Net Income. | Income Tax. | Net Income. | Income Tax. | Net Income. | Income Tax. |
|---|---|---|---|---|---|
| £ | £ s. d. | £ | £ s. d. | £ | £ s. d. |
| 30,000 | 1,858 8 1 | **80** | 4 19 1 | **40** | 2 9 6 |
| 20,000 | 1,238 18 9 | 79 | 4 17 10 | 39 | 2 8 3 |
| 10,000 | 619 9 4 | 78 | 4 16 7 | 38 | 2 7 0 |
| 9,000 | 557 10 5 | 77 | 4 15 4 | 37 | 2 5 10 |
| 8,000 | 495 11 6 | 76 | 4 14 1 | 36 | 2 4 7 |
| 7,000 | 433 12 6 | 75 | 4 12 11 | 35 | 2 3 4 |
| 6,000 | 371 13 7 | 74 | 4 11 8 | 34 | 2 2 1 |
| 5,000 | 309 14 8 | 73 | 4 10 5 | 33 | 2 0 10 |
| 4,000 | 247 15 9 | 72 | 4 9 2 | 32 | 1 19 7 |
| 3,000 | 185 16 9 | 71 | 4 7 11 | 31 | 1 18 4 |
| 2,000 | 123 17 10 | **70** | 4 6 8 | **30** | 1 17 2 |
| 1,000 | 61 18 11 | 69 | 4 5 5 | 29 | 1 15 11 |
| 900 | 55 15 0 | 68 | 4 4 2 | 28 | 1 14 8 |
| 800 | 49 11 1 | 67 | 4 3 0 | 27 | 1 13 5 |
| 700 | 43 7 3 | 66 | 4 1 9 | 26 | 1 12 2 |
| 600 | 37 3 4 | 65 | 4 0 6 | 25 | 1 10 11 |
| 500 | 30 19 5 | 64 | 3 19 3 | 24 | 1 9 8 |
| 400 | 24 15 6 | 63 | 3 18 0 | 23 | 1 8 5 |
| 300 | 18 11 8 | 62 | 3 16 9 | 22 | 1 7 3 |
| 200 | 12 7 9 | 61 | 3 15 6 | 21 | 1 6 0 |
| 100 | 6 3 10 | **60** | 3 14 4 | **20** | 1 4 9 |
| 99 | 6 2 7 | 59 | 3 13 1 | 19 | 1 3 6 |
| 98 | 6 1 4 | 58 | 3 11 10 | 18 | 1 2 3 |
| 97 | 6 0 2 | 57 | 3 10 7 | 17 | 1 1 0 |
| 96 | 5 18 11 | 56 | 3 9 4 | 16 | 0 19 9 |
| 95 | 5 17 8 | 55 | 3 8 1 | 15 | 0 18 7 |
| 94 | 5 16 5 | 54 | 3 6 10 | 14 | 0 17 4 |
| 93 | 5 15 2 | 53 | 3 5 7 | 13 | 0 16 1 |
| 92 | 5 13 11 | 52 | 3 4 5 | 12 | 0 14 10 |
| 91 | 5 12 8 | 51 | 3 3 2 | 11 | 0 13 7 |
| **90** | 5 11 6 | **50** | 3 1 11 | **10** | 0 12 4 |
| 89 | 5 10 3 | 49 | 3 0 8 | 9 | 0 11 1 |
| 88 | 5 9 0 | 48 | 2 19 5 | 8 | 0 9 10 |
| 87 | 5 7 9 | 47 | 2 18 2 | 7 | 0 8 8 |
| 86 | 5 6 6 | 46 | 2 16 11 | 6 | 0 7 5 |
| 85 | 5 5 3 | 45 | 2 15 9 | 5 | 0 6 2 |
| 84 | 5 4 0 | 44 | 2 14 6 | 4 | 0 4 11 |
| 83 | 5 2 9 | 43 | 2 13 3 | 3 | 0 3 8 |
| 82 | 5 1 7 | 42 | 2 12 0 | 2 | 0 2 5 |
| 81 | 5 0 4 | 41 | 2 10 9 | 1 | 0 1 2 |

Note.—Income Tax at 1s. 2d. in the £ is—
$\frac{7}{120}$ of Gross Income; and
$\frac{7}{113}$ of Net Income.

Tax borne by NET INCOME 1s. 2d.

Tax borne by NET INCOME, 1s. 2¼d.

Tax borne by NET INCOME 1s. 2½d.

Tax borne by NET INCOME, 1s. 2¾d.

Tax borne by NET INCOME 1s. 3d.

## Parts of £1 at 1s. 2¼d.

| Net Income. | | | | | Income Tax. | | |
|---|---|---|---|---|---|---|---|
| s. | d. | | s. | d. | | s. | d. |
| 0 | 1 | to | 1 | 3 | ... | 0 | 0 |
| 1 | 4 | ,, | 2 | 7 | ... | 0 | 1 |
| 2 | 8 | ,, | 4 | 0 | ... | 0 | 2 |
| 4 | 1 | ,, | 5 | 4 | ... | 0 | 3 |
| 5 | 5 | ,, | 6 | 8 | ... | 0 | 4 |
| 6 | 9 | ,, | 8 | 0 | ... | 0 | 5 |
| 8 | 1 | ,, | 9 | 3 | ... | 0 | 6 |
| 9 | 4 | ,, | 10 | 6 | ... | 0 | 7 |
| 10 | 7 | ,, | 11 | 10 | ... | 0 | 8 |
| 11 | 11 | ,, | 13 | 2 | ... | 0 | 9 |
| 13 | 3 | ,, | 14 | 6 | ... | 0 | 10 |
| 14 | 7 | ,, | 15 | 10 | ... | 0 | 11 |
| 15 | 11 | ,, | 17 | 2 | ... | 1 | 0 |
| 17 | 3 | ,, | 18 | 5 | ... | 1 | 1 |
| 18 | 6 | ,, | 19 | 11 | ... | 1 | 2 |

## Income Tax borne by Net Income with Tax at 1s. 2¼d. in the £.

| Net Income. | Income Tax. | Net Income. | Income Tax. | Net Income. | Income Tax. |
|---|---|---|---|---|---|
| £ | £ s. d. | £ | £ s. d. | £ | £ s. d. |
| 30,000 | 1,893 13 9 | **80** | 5 0 11 | **40** | 2 10 5 |
| 20,000 | 1,262 9 2 | 79 | 4 19 8 | 39 | 2 9 2 |
| 10,000 | 631 4 7 | 78 | 4 18 5 | 38 | 2 7 11 |
| 9,000 | 568 2 1 | 77 | 4 17 2 | 37 | 2 6 8 |
| 8,000 | 504 19 8 | 76 | 4 15 11 | 36 | 2 5 5 |
| 7,000 | 441 17 2 | 75 | 4 14 8 | 35 | 2 4 2 |
| 6,000 | 378 14 9 | 74 | 4 13 5 | 34 | 2 2 11 |
| 5,000 | 315 12 3 | 73 | 4 12 1 | 33 | 2 1 7 |
| 4,000 | 252 9 10 | 72 | 4 10 10 | 32 | 2 0 4 |
| 3,000 | 189 7 4 | 71 | 4 9 7 | 31 | 1 19 1 |
| 2,000 | 126 4 11 | **70** | 4 8 4 | **30** | 1 17 10 |
| 1,000 | 63 2 5 | 69 | 4 7 1 | 29 | 1 16 7 |
| 900 | 56 16 2 | 68 | 4 5 10 | 28 | 1 15 4 |
| 800 | 50 9 11 | 67 | 4 4 7 | 27 | 1 14 1 |
| 700 | 44 3 8 | 66 | 4 3 3 | 26 | 1 12 9 |
| 600 | 37 17 5 | 65 | 4 2 0 | 25 | 1 11 6 |
| 500 | 31 11 2 | 64 | 4 0 9 | 24 | 1 10 3 |
| 400 | 25 4 11 | 63 | 3 19 6 | 23 | 1 9 0 |
| 300 | 18 18 8 | 62 | 3 18 3 | 22 | 1 7 9 |
| 200 | 12 12 5 | 61 | 3 17 0 | 21 | 1 6 6 |
| 100 | 6 6 2 | **60** | 3 15 8 | **20** | 1 5 2 |
| 99 | 6 4 11 | 59 | 3 14 5 | 19 | 1 3 11 |
| 98 | 6 3 8 | 58 | 3 13 2 | 18 | 1 2 8 |
| 97 | 6 2 5 | 57 | 3 11 11 | 17 | 1 1 5 |
| 96 | 6 1 2 | 56 | 3 10 8 | 16 | 1 0 2 |
| 95 | 5 19 11 | 55 | 3 9 5 | 15 | 0 18 11 |
| 94 | 5 18 8 | 54 | 3 8 2 | 14 | 0 17 8 |
| 93 | 5 17 4 | 53 | 3 6 10 | 13 | 0 16 4 |
| 92 | 5 16 1 | 52 | 3 5 7 | 12 | 0 15 1 |
| 91 | 5 14 10 | 51 | 3 4 4 | 11 | 0 13 10 |
| **90** | 5 13 7 | **50** | 3 3 1 | **10** | 0 12 7 |
| 89 | 5 12 4 | 49 | 3 1 10 | 9 | 0 11 4 |
| 88 | 5 11 1 | 48 | 3 0 7 | 8 | 0 10 1 |
| 87 | 5 9 10 | 47 | 2 19 4 | 7 | 0 8 10 |
| 86 | 5 8 6 | 46 | 2 18 0 | 6 | 0 7 6 |
| 85 | 5 7 3 | 45 | 2 16 9 | 5 | 0 6 3 |
| 84 | 5 6 0 | **44** | 2 15 6 | 4 | 0 5 0 |
| 83 | 5 4 9 | 43 | 2 14 3 | 3 | 0 3 9 |
| 82 | 5 3 6 | 42 | 2 13 0 | 2 | 0 2 6 |
| 81 | 5 2 3 | 41 | 2 11 9 | 1 | 0 1 3 |

Tax borne by NET INCOME, 1s. 2¼d.

Tax borne by NET INCOME 1s. 2¼d.

Tax borne by NET INCOME, 1s. 2¾d.

Tax borne by NET INCOME 1s. 3d.

NOTE.—Income Tax at 1s. 2¼d. in the £ is—

$\frac{19}{320}$ of Gross Income; and

$\frac{19}{301}$ of Net Income.

## Parts of £1 at 1s. 2½d.

| Net Income. | | | | | | Income Tax. | | |
|---|---|---|---|---|---|---|---|---|
| s. | d. | | s. | d. | | s. | d. |
| 0 | 1 | to | 1 | 3 | ... | 0 | 0 |
| 1 | 4 | ,, | 2 | 7 | .. | 0 | 1 |
| 2 | 8 | ,, | 3 | 10 | ... | 0 | 2 |
| 3 | 11 | ,, | 5 | 2 | ... | 0 | 3 |
| 5 | 3 | ,, | 6 | 5 | ... | 0 | 4 |
| 6 | 6 | ,, | 7 | 9 | ... | 0 | 5 |
| 7 | 10 | ,, | 9 | 0 | ... | 0 | 6 |
| 9 | 1 | ,, | 10 | 4 | ... | 0 | 7 |
| 10 | 5 | ,, | 11 | 7 | ... | 0 | 8 |
| 11 | 8 | ,, | 12 | 11 | ... | 0 | 9 |
| 13 | 0 | ,, | 14 | 3 | ... | 0 | 10 |
| 14 | 4 | ,, | 15 | 6 | ... | 0 | 11 |
| 15 | 7 | ,, | 16 | 10 | ... | 1 | 0 |
| 16 | 11 | ,, | 18 | 1 | ... | 1 | 1 |
| 18 | 2 | ,, | 19 | 5 | ... | 1 | 2 |
| 19 | 6 | ,, | 19 | 11 | ... | 1 | 3 |

## Income Tax borne by Net Income with Tax at 1s. 2½d. in the £.

| Net Income. | Income Tax. | Net Income. | Income Tax. | Net Income. | Income Tax. |
|---|---|---|---|---|---|
| £ | £ s. d. | £ | £ s. d. | £ | £ s. d. |
| 30,000 | 1,929 0 11 | **80** | 5 2 10 | **40** | 2 11 5 |
| 20,000 | 1,286 0 7 | 79 | 5 1 7 | 39 | 2 10 1 |
| 10,000 | 643 0 3 | 78 | 5 0 3 | 38 | 2 8 10 |
| 9,000 | 578 14 3 | 77 | 4 19 0 | 37 | 2 7 6 |
| 8,000 | 514 8 2 | 76 | 4 17 8 | 36 | 2 6 3 |
| 7,000 | 450 2 2 | 75 | 4 16 5 | 35 | 2 5 0 |
| 6,000 | 385 16 2 | 74 | 4 15 1 | 34 | 2 3 8 |
| 5,000 | 321 10 1 | 73 | 4 13 10 | 33 | 2 2 5 |
| 4,000 | 257 4 1 | 72 | 4 12 7 | 32 | 2 1 1 |
| 3,000 | 192 18 1 | 71 | 4 11 3 | 31 | 1 19 10 |
| 2,000 | 128 12 0 | **70** | 4 10 0 | **30** | 1 18 6 |
| 1,000 | 64 6 0 | 69 | 4 8 8 | 29 | 1 17 3 |
| 900 | 57 17 5 | 68 | 4 7 5 | 28 | 1 16 0 |
| 800 | 51 8 9 | 67 | 4 6 1 | 27 | 1 14 8 |
| 700 | 45 0 2 | 66 | 4 4 10 | 26 | 1 13 5 |
| 600 | 38 11 7 | 65 | 4 3 7 | 25 | 1 12 1 |
| 500 | 32 3 0 | 64 | 4 2 3 | 24 | 1 10 10 |
| 400 | 25 14 4 | 63 | 4 1 0 | 23 | 1 9 6 |
| 300 | 19 5 9 | 62 | 3 19 8 | 22 | 1 8 3 |
| 200 | 12 17 2 | 61 | 3 18 5 | 21 | 1 7 0 |
| 100 | 6 8 7 | **60** | 3 17 1 | **20** | 1 5 8 |
| 99 | 6 7 3 | 59 | 3 15 10 | 19 | 1 4 5 |
| 98 | 6 6 0 | 58 | 3 14 7 | 18 | 1 3 1 |
| 97 | 6 4 8 | 57 | 3 13 3 | 17 | 1 1 10 |
| 96 | 6 3 5 | 56 | 3 12 0 | 16 | 1 0 6 |
| 95 | 6 2 2 | 55 | 3 10 8 | 15 | 0 19 3 |
| 94 | 6 0 10 | 54 | 3 9 5 | 14 | 0 18 0 |
| 93 | 5 19 7 | 53 | 3 8 1 | 13 | 0 16 8 |
| 92 | 5 18 3 | 52 | 3 6 10 | 12 | 0 15 5 |
| 91 | 5 17 0 | 51 | 3 5 7 | 11 | 0 14 1 |
| **90** | 5 15 8 | **50** | 3 4 3 | **10** | 0 12 10 |
| 89 | 5 14 5 | 49 | 3 3 0 | 9 | 0 11 6 |
| 88 | 5 13 2 | 48 | 3 1 8 | 8 | 0 10 3 |
| 87 | 5 11 10 | 47 | 3 0 5 | 7 | 0 9 0 |
| 86 | 5 10 7 | 46 | 2 19 1 | 6 | 0 7 8 |
| 85 | 5 9 3 | 45 | 2 17 10 | 5 | 0 6 5 |
| 84 | 5 8 0 | 44 | 2 16 7 | 4 | 0 5 1 |
| 83 | 5 6 8 | 43 | 2 15 3 | 3 | 0 3 10 |
| 82 | 5 5 5 | 42 | 2 14 0 | 2 | 0 2 6 |
| 81 | 5 4 2 | 41 | 2 12 8 | 1 | 0 1 3 |

Note.—Income Tax at 1s. 2½d. in the £ is—
$\frac{29}{480}$ of Gross Income; and
$\frac{29}{451}$ of Net Income.

Tax borne by NET INCOME 1s. 2½d.

Tax borne by NET INCOME, 1s. 2¾d.

Tax borne by NET INCOME 1s. 3d.

## Parts of £1 at 1s. $2\frac{3}{4}$d.

| Net Income. | | | | | Income Tax. | | |
|---|---|---|---|---|---|---|---|
| s. | d. | | s. | d. | | s. | d. |
| 0 | 1 | to | 1 | 3 | ... | 0 | 0 |
| 1 | 4 | ,, | 2 | 6 | ... | 0 | 1 |
| 2 | 7 | ,, | 3 | 9 | ... | 0 | 2 |
| 3 | 10 | ,, | 5 | 1 | ... | 0 | 3 |
| 5 | 2 | ,, | 6 | 4 | ... | 0 | 4 |
| 6 | 5 | ,, | 7 | 7 | ... | 0 | 5 |
| 7 | 8 | ,, | 8 | 10 | ... | 0 | 6 |
| 8 | 11 | ,, | 10 | 2 | ... | 0 | 7 |
| 10 | 3 | ,, | 11 | 5 | ... | 0 | 8 |
| 11 | 6 | ,, | 12 | 8 | ... | 0 | 9 |
| 12 | 9 | ,, | 14 | 0 | ... | 0 | 10 |
| 14 | 1 | ,, | 15 | 3 | ... | 0 | 11 |
| 15 | 4 | ,, | 16 | 6 | ... | 1 | 0 |
| 16 | 7 | ,, | 17 | 9 | ... | 1 | 1 |
| 17 | 10 | ,, | 19 | 1 | ... | 1 | 2 |
| 19 | 2 | ,, | 19 | 11 | ... | 1 | 3 |

## Income Tax borne by Net Income with Tax at 1s. 2¾d. in the £.

| Net Income. | Income Tax. | Net Income. | Income Tax. | Net Income. | Income Tax. |
|---|---|---|---|---|---|
| £ | £ s. d. | £ | £ s. d. | £ | £ s. d. |
| 30,000 | 1,964 9 8 | **80** | 5 4 9 | **40** | 2 12 4 |
| 20,000 | 1,309 13 1 | 79 | 5 3 5 | 39 | 2 11 0 |
| 10,000 | 654 16 6 | 78 | 5 2 1 | 38 | 2 9 9 |
| 9,000 | 589 6 10 | 77 | 5 0 10 | 37 | 2 8 5 |
| 8,000 | 523 17 2 | 76 | 4 19 6 | 36 | 2 7 1 |
| 7,000 | 458 7 7 | 75 | 4 18 2 | 35 | 2 5 10 |
| 6,000 | 392 17 11 | 74 | 4 16 10 | 34 | 2 4 6 |
| 5,000 | 327 8 3 | 73 | 4 15 7 | 33 | 2 3 2 |
| 4,000 | 261 18 7 | 72 | 4 14 3 | 32 | 2 1 10 |
| 3,000 | 196 8 11 | 71 | 4 12 11 | 31 | 2 0 7 |
| 2,000 | 130 19 3 | **70** | 4 11 8 | **30** | 1 19 3 |
| 1,000 | 65 9 7 | 69 | 4 10 4 | 29 | 1 17 11 |
| 900 | 58 18 8 | 68 | 4 9 0 | 28 | 1 16 8 |
| 800 | 52 7 8 | 67 | 4 7 8 | 27 | 1 15 4 |
| 700 | 45 16 9 | 66 | 4 6 5 | 26 | 1 14 0 |
| 600 | 39 5 9 | 65 | 4 5 1 | 25 | 1 12 8 |
| 500 | 32 14 9 | 64 | 4 3 9 | 24 | 1 11 5 |
| 400 | 26 3 10 | 63 | 4 2 6 | 23 | 1 10 1 |
| 300 | 19 12 10 | 62 | 4 1 2 | 22 | 1 8 9 |
| 200 | 13 1 11 | 61 | 3 19 10 | 21 | 1 7 6 |
| 100 | 6 10 11 | **60** | 3 18 6 | **20** | 1 6 2 |
| 99 | 6 9 7 | 59 | 3 17 3 | 19 | 1 4 10 |
| 98 | 6 8 4 | 58 | 3 15 11 | 18 | 1 3 6 |
| 97 | 6 7 0 | 57 | 3 14 7 | 17 | 1 2 3 |
| 96 | 6 5 8 | 56 | 3 13 4 | 16 | 1 0 11 |
| 95 | 6 4 5 | 55 | 3 12 0 | 15 | 0 19 7 |
| 94 | 6 3 1 | 54 | 3 10 8 | 14 | 0 18 4 |
| 93 | 6 1 9 | 53 | 3 9 4 | 13 | 0 17 0 |
| 92 | 6 0 5 | 52 | 3 8 1 | 12 | 0 15 8 |
| 91 | 5 19 2 | 51 | 3 6 9 | 11 | 0 14 4 |
| **90** | 5 17 10 | **50** | 3 5 5 | 10 | 0 13 1 |
| 89 | 5 16 6 | 49 | 3 4 2 | 9 | 0 11 9 |
| 88 | 5 15 2 | 48 | 3 2 10 | 8 | 0 10 5 |
| 87 | 5 13 11 | 47 | 3 1 6 | 7 | 0 9 2 |
| 86 | 5 12 7 | 46 | 3 0 2 | 6 | 0 7 10 |
| 85 | 5 11 3 | 45 | 2 18 11 | 5 | 0 6 6 |
| 84 | 5 10 0 | 44 | 2 17 7 | 4 | 0 5 2 |
| 83 | 5 8 8 | 43 | 2 16 3 | 3 | 0 3 11 |
| 82 | 5 7 4 | 42 | 2 15 0 | 2 | 0 2 7 |
| 81 | 5 6 0 | 41 | 2 13 8 | 1 | 0 1 3 |

NOTE.—Income Tax at 1s. 2¾d. in the £ is—

$\frac{59}{960}$ of Gross Income; and

$\frac{59}{901}$ of Net Income.

Tax borne by NET INCOME, 1s. 2¾d.

Tax borne by NET INCOME 1s. 3d.

## Parts of £1 at 1s. 3d.

| Net Income. | | | | | Income Tax. | | |
|---|---|---|---|---|---|---|---|
| s. | d. | | s. | d. | | s. | d. |
| 0 | 1 | to | 1 | 3 | ... | 0 | 0 |
| 1 | 4 | ,, | 2 | 6 | ... | 0 | 1 |
| 2 | 7 | ,, | 3 | 9 | ... | 0 | 2 |
| 3 | 10 | ,, | 5 | 0 | ... | 0 | 3 |
| 5 | 1 | ,, | 6 | 3 | ... | 0 | 4 |
| 6 | 4 | ,, | 7 | 6 | ... | 0 | 5 |
| 7 | 7 | ,, | 8 | 9 | ... | 0 | 6 |
| 8 | 10 | ,, | 10 | 0 | ... | 0 | 7 |
| 10 | 1 | ,, | 11 | 3 | ... | 0 | 8 |
| 11 | 4 | ,, | 12 | 6 | ... | 0 | 9 |
| 12 | 7 | ,, | 13 | 9 | ... | 0 | 10 |
| 13 | 10 | ,, | 15 | 0 | ... | 0 | 11 |
| 15 | 1 | ,, | 16 | 3 | ... | 1 | 0 |
| 16 | 4 | ,, | 17 | 6 | ... | 1 | 1 |
| 17 | 7 | ,, | 18 | 9 | ... | 1 | 2 |
| 18 | 10 | ,, | 19 | 11 | ... | 1 | 3 |

## Income Tax borne by Net Income with Tax at 1s. 3d. in the £.

| Net Income. | Income Tax. | Net Income. | Income Tax. | Net Income. | Income Tax. |
|---|---|---|---|---|---|
| £ | £ s. d. | £ | £ s. d. | £ | £ s. d. |
| 30,000 | 2,000 0 0 | **80** | 5 6 8 | **40** | 2 13 4 |
| 20,000 | 1,333 6 8 | 79 | 5 5 4 | 39 | 2 12 0 |
| 10,000 | 666 13 4 | 78 | 5 4 0 | 38 | 2 10 8 |
| 9,000 | 600 0 0 | 77 | 5 2 8 | 37 | 2 9 4 |
| 8,000 | 533 6 8 | 76 | 5 1 4 | 36 | 2 8 0 |
| 7,000 | 466 13 4 | 75 | 5 0 0 | 35 | 2 6 8 |
| 6,000 | 400 0 0 | 74 | 4 18 8 | 34 | 2 5 4 |
| 5,000 | 333 6 8 | 73 | 4 17 4 | 33 | 2 4 0 |
| 4,000 | 266 13 4 | 72 | 4 16 0 | 32 | 2 2 8 |
| 3,000 | 200 0 0 | 71 | 4 14 8 | 31 | 2 1 4 |
| 2,000 | 133 6 8 | **70** | 4 13 4 | **30** | 2 0 0 |
| 1,000 | 66 13 4 | 69 | 4 12 0 | 29 | 1 18 8 |
| 900 | 60 0 0 | 68 | 4 10 8 | 28 | 1 17 4 |
| 800 | 53 6 8 | 67 | 4 9 4 | 27 | 1 16 0 |
| 700 | 46 13 4 | 66 | 4 8 0 | 26 | 1 14 8 |
| 600 | 40 0 0 | 65 | 4 6 8 | 25 | 1 13 4 |
| 500 | 33 6 8 | 64 | 4 5 4 | 24 | 1 12 0 |
| 400 | 26 13 4 | 63 | 4 4 0 | 23 | 1 10 8 |
| 300 | 20 0 0 | 62 | 4 2 8 | 22 | 1 9 4 |
| 200 | 13 6 8 | 61 | 4 1 4 | 21 | 1 8 0 |
| 100 | 6 13 4 | **60** | 4 0 0 | **20** | 1 6 8 |
| 99 | 6 12 0 | 59 | 3 18 8 | 19 | 1 5 4 |
| 98 | 6 10 8 | 58 | 3 17 4 | 18 | 1 4 0 |
| 97 | 6 9 4 | 57 | 3 16 0 | 17 | 1 2 8 |
| 96 | 6 8 0 | 56 | 3 14 8 | 16 | 1 1 4 |
| 95 | 6 6 8 | 55 | 3 13 4 | 15 | 1 0 0 |
| 94 | 6 5 4 | 54 | 3 12 0 | 14 | 0 18 8 |
| 93 | 6 4 0 | 53 | 3 10 8 | 13 | 0 17 4 |
| 92 | 6 2 8 | 52 | 3 9 4 | 12 | 0 16 0 |
| 91 | 6 1 4 | 51 | 3 8 0 | 11 | 0 14 8 |
| **90** | 6 0 0 | **50** | 3 6 8 | **10** | 0 13 4 |
| 89 | 5 18 8 | 49 | 3 5 4 | 9 | 0 12 0 |
| 88 | 5 17 4 | 48 | 3 4 0 | 8 | 0 10 8 |
| 87 | 5 16 0 | 47 | 3 2 8 | 7 | 0 9 4 |
| 86 | 5 14 8 | 46 | 3 1 4 | 6 | 0 8 0 |
| 85 | 5 13 4 | 45 | 3 0 0 | 5 | 0 6 8 |
| 84 | 5 12 0 | 44 | 2 18 8 | 4 | 0 5 4 |
| 83 | 5 10 8 | 43 | 2 17 4 | 3 | 0 4 0 |
| 82 | 5 9 4 | 42 | 2 16 0 | 2 | 0 2 8 |
| 81 | 5 8 0 | 41 | 2 14 8 | 1 | 0 1 4 |

NOTE.—Income Tax at 1s. 3d. in the £ is—
$\frac{1}{16}$ of Gross Income; and
$\frac{1}{15}$ of Net Income.

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